IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 33881 of 2006(H)

PETITIONER:

LOURDES HOSPITAL, ERNAKULAM,
COCHIN, KERALA, REPRESENTED BY ITS
DIRECTOR REV. FR.FRANCIS.

BY ADV. SRI.BECHU KURIAN THOMAS

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY SECRETARY,
   DEPARTMENT OF COMMERCIAL TAXES,
   THIRUVANANTHAPURAM.

2. SALES TAX INSPECTOR,
   SALES TAX CHECK POST,
   WALAYAR, PALAKKAD DISTRICT.

BY GOVT.PLEADER SRI JULIAN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C).NO.33881 OF 2006

Dated this the 20th day of December, 2006

JUDGMENT

This writ petition is filed challenging the provisions of the Kerala Tax on Entry of Goods into Local Areas Act, 1994, as unconstitutional. This issue is already covered by a decision of a Division Bench of this Court in O.P.No.434/96 and connected cases, wherein the Division Bench held as follows:

> "We therefore hold that the demand and collection of entry tax under the Kerala Tax on Entry of Goods into Local Areas Act, 1994 is illegal, unauthorised and violative of Article 301 of the Constitution of India. Original Petitions are allowed as above and the levy and demand notices issued would stand quashed."

Following the abovesaid decision, Ext.P3 and P3(a) are quashed and the goods

detained shall be released to the petitioner forthwith.

Writ Petition is allowed to the above extent.

P.R.RAMAN,
JUDGE.

kcv.